Exhibit 16-B

acupay

www.acupay.com

New York	**London**	**Madrid**
30 Broad Street	28 Throgmorton Street	Pradillo, 5 Bajo Ext. dcha.
46th Floor	1st Floor	28002 Madrid, Spain
New York, NY 10004	London EC2N 2AN	
Tel: + 1 212 422 1222	Tel: + 44 20 7382 0340	
Fax: + 1 212 422 0790	Fax: + 44 20 7256 7571	

Skattecenter Høje-Taastrup
Postboks 60
DK-2630 Taastrup

Dear,

Please find attached a reclaim application to obtain a full refund of Danish dividend tax for a qualifying U.S. pension fund within the meaning of the Double Taxation Convention concluded between Denmark and the United States of America.

Acorn Capital Strategies LLC Employee Pension Profit Sharing Plan & Trust (TIN: ███9181)
6 Noble Lane,
Green Brook, NJ 08812, New Jersey
United States of America

Enclosed you will find:

- 1 Claim to Relief from Danish Dividend Tax Form 06.003 ENG
- 1 Power of Attorney between the beneficial owner and Acupay
- 1 original Dividend Credit Advice
- 1 Certificate of Residence Form 6166 for the tax year 2012

In case you have further questions or need additional information, do not hesitate to contact me.

Kind regards,

Stef Lambersy
T: +44.207.382.0348
M: slambersy@acupay.com

54-12-648-012

SKAT

Claim to Relief from Danish Dividend Tax

☐ In my capacity as beneficial owner	☒ On behalf of the beneficial owner

Claim is made for refund of Danish dividend tax, in total DKK: 3,694,950.00

Beneficial Owner

Full name
Acorn Capital Strategies, LLC Employee Pension Profit Sharing Plan & Trust

Full address   TiN : ████ ██3181
6 Noble Lane,
Green Brook,
NJ 08812, New Jersey
United States of America

E-mail
reclaims@acupay.com attention to Stef Lambersy (+44.207.382.0348)

Signature
Beneficial owner/applicant
STEF LAMBERSY   ASSOCIATE
ACUPAY SYSTEM LLC

20/08/2012

If the claim is made on behalf of the beneficial owner the applicant's power of attorney shall be enclosed

As documentation is enclosed dividend advice(s), number: 1

(This documentation is obligatory)

Financial institution

The amount is requested to be paid to:

Name and address
DEXIA BANQUE INTERNATIONALE A LUXEMBOURG S.A
69 route d'Esch, Office PLM +446A, L 2953 Luxembourg
name of the account holder: Acupay System LLC

Reg. no	Account no	
	████████ 5500	

SWIFT	BLZ	IBAN
BILLLULL		LU52 0022 1819 0795 5500

Certification of the competent authority

It is hereby certified that the beneficial owner is covered by the Double Taxation Convention concluded between Denmark and

....

Date   Official stamp and signature

When signed to be forwarded to:

Skattecenter Høje-Taastrup
Postboks 60
DK-2630 Taastrup

2010.07 (glør; U 20x)

06.003 ENG

54-12-648-013

Solo Capital

4 Throgmorton Avenue
London EC2N 2DL

DIVIDEND CREDIT ADVICE
Issue Date: 14th August 2012, Issue No: 0080

Acorn Capital Strategies, LLC Employee Pension Profit Sharing Plan & Trust
6 Noble Lane
Green Brook
NJ 08812, New Jersey
United States of America

Date: 14th August, 2012

Dear Sirs,

Please be advised that we have credited your account ACS01 – Acorn Capital Strategies, LLC Employee Pension Profit Sharing Plan & Trust for the value date 14th August 2012. This payment represents the dividend as shown below:

Security Name:	TDC A/S
Sedol:	5698790
ISIN:	DK0060228559
Pay Date:	14th August, 2012
No of Shares:	5,950,000
Gross Dividend:	DKK 13,685,000.00
Tax:	DKK 3,694,950.00
Net Dividend:	DKK 9,990,050.00

....
Name: GRAHAM HORN
Solo Capital Partners LLP

acupay

SPECIAL POWER OF ATTORNEY

I,

Acorn Capital Strategies, LLC Employee Pension Profit Sharing Plan & Trust, (TAX ID: ███9181)
of 6 Noble Lane, Green Brook, NJ 08812, New Jersey

hereby grant

ACUPAY SYSTEM LLC,
of 28 Throgmorton Street,
London, EC2N 2AN
United Kingdom,

a special power of attorney, as broad as is necessary under the law, to pursue and file for reductions in rates of tax withholding in my name for which I am eligible, to oversee this process, and to collect refunds of excess withholding tax to which I am entitled on my behalf.

AUTHORISATION

This power of attorney authorises **ACUPAY SYSTEM LLC** to carry out any and all acts which are necessary and appropriate for the following:

1. To request a refund of the excess tax withheld by submitting reclaim forms with foreign tax authorities.

2. To request a refund of the excess tax withheld by submitting claims with foreign custodians, withholding agents, or issuers.

3. To collect all repayments owed in above context from foreign tax authorities, custodians, withholding agents or issuers in the name of **ACORN CAPITAL STRATEGIES, LLC EMPLOYEE PENSION PROFIT SHARING PLAN & TRUST** and to acknowledge the receipt of such amounts.

4. To present all kinds of administrative appeals and economic-administrative reclaims to the relevant authorities, tribunals, and courts.

5. Request/obtain tax residency certification in the name of **ACORN CAPITAL STRATEGIES, LLC EMPLOYEE PENSION PROFIT SHARING PLAN & TRUST** as may be necessary to carry out the above.

This Power of Attorney shall take effect upon execution of the document and remain in effect until the Power of Attorney has been terminated by either party by providing five days prior written notice of its intent to terminate to the other party, whichever is earliest.

IN WITNESS HEREOF

Sign: _____
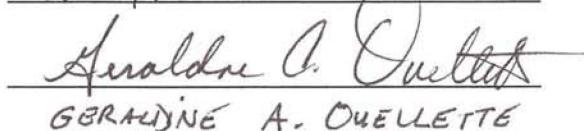
Print name: _____Gregory Summers_____ (authorised signer)

Date: _____7/30/12_____

Witness's name and signature: _____

GERALDINE A. OUELLETTE

54-12-648-015

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255
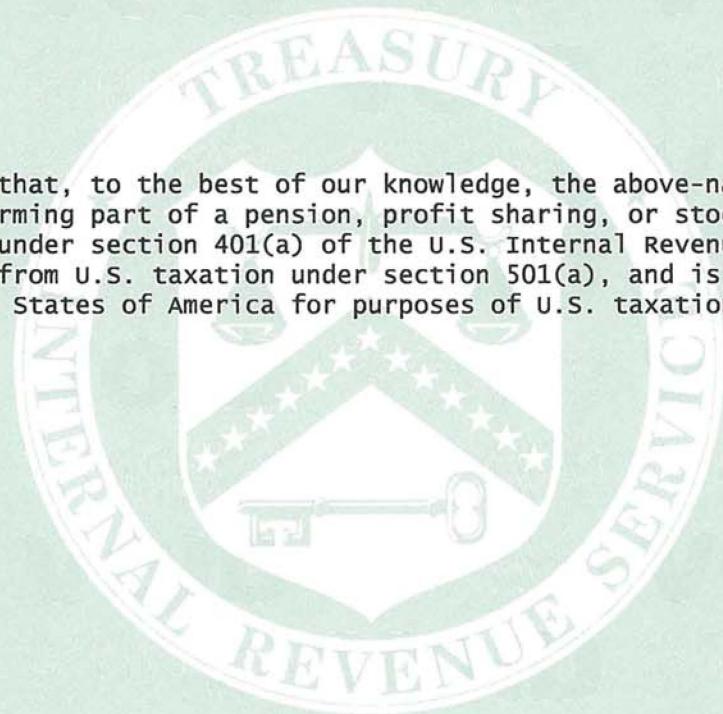
CERTIFICATION
PROGRAM

Date: January 3, 2012

Taxpayer: ACORN CAPITAL STRATEGIES LLC EMPLOYEE PENSION PROFITH SHARING PLAN TR
      TIN: ███9181
Tax Year: 2012

I certify that, to the best of our knowledge, the above-named entity is
a trust forming part of a pension, profit sharing, or stock bonus plan
qualified under section 401(a) of the U.S. Internal Revenue Code, which
is exempt from U.S. taxation under section 501(a), and is a resident of
the United States of America for purposes of U.S. taxation.

P. J. Bazick
Field Director, Accounts Management

Form **6166** (Rev. 6-2008)
Catalog Number 43134V